

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

M S D Southwest Allen County Schools (125)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$3,569,173	\$3,648,279	\$3,436,306	\$3,703,417	0.93%	7.77%
Non - Certified Salaries	120	\$1,394,856	\$1,387,660	\$1,346,828	\$1,406,348	0.21%	4.42%
Group Health Insurance	222	\$671,421	\$686,609	\$697,242	\$760,450	3.16%	9.07%
Teacher Retirement Fund, After 7-1-95	216	\$298,075	\$318,636	\$300,689	\$331,925	2.73%	10.39%
Social Security Certified	212	\$264,335	\$270,896	\$254,756	\$275,965	1.08%	8.33%
Public Employees Retirement Fund	214	\$155,114	\$165,482	\$175,753	\$180,934	3.92%	2.95%
Severance/Early Retirement Pay	213	\$193,783	\$143,691	\$110,369	\$118,140	-11.64%	7.04%
Other Group Insurance Authorized by Statute	224	\$97,253	\$101,468	\$103,699	\$109,910	3.11%	5.99%
Social Security Noncertified	211	\$102,918	\$102,569	\$99,261	\$101,060	-0.45%	1.81%
Instructional Programs Improvement Services	312	\$55,151	\$55,660	\$38,967	\$33,845	-11.49%	-13.14%
Operational Supplies	611	\$39,560	\$20,157	\$35,221	\$29,020	-7.45%	-17.61%
Nonlicensed Employees	136	\$0	\$12,353	\$27,177	\$21,538	NA	-20.75%
Travel	580	\$35,314	\$34,748	\$33,806	\$20,073	-13.17%	-40.62%
Teacher Retirement Fund, Prior to 7-1-95	215	\$23,343	\$17,151	\$15,678	\$15,706	-9.43%	0.18%
Miscellaneous Objects	876 - 899	\$3,037	\$13,974	\$17,624	\$13,984	46.49%	-20.65%
Group Life Insurance	221	\$10,708	\$11,142	\$10,999	\$9,934	-1.86%	-9.68%
Seldom or Non-Recurring Purchases	873	\$6,300	\$8,402	\$7,336	\$7,972	6.06%	8.68%
Terminal Leave	125	\$3,250	\$17,803	\$2,755	\$5,344	13.24%	93.96%
Equipment	730	\$5,966	\$5,989	\$7,713	\$3,793	-10.71%	-50.83%
Workers Compensation Insurance	225	\$2,637	\$3,080	\$3,126	\$3,000	3.28%	-4.03%
Other Employee Benefits	241 - 290	\$18,225	\$3,645	\$0	\$0	-100.00%	NA
Licensed Employees	135	\$558	\$0	\$0	\$0	-100.00%	NA
Pre-2008 Object Code - Temporary Salaries	130	\$25,412	\$10,223	\$0	\$0	-100.00%	NA

Student Instructional Support Total		\$6,976,390	\$7,039,616	\$6,725,307	\$7,152,358	0.62%	6.35%
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Student Academic Achievement

Certified Salaries	110	\$21,271,883	\$21,238,659	\$20,957,236	\$22,855,234	1.81%	9.06%
Group Health Insurance	222	\$2,986,664	\$3,163,456	\$3,231,851	\$3,443,983	3.63%	6.56%
Non - Certified Salaries	120	\$2,309,082	\$2,276,811	\$2,419,258	\$2,592,600	2.94%	7.17%
Teacher Retirement Fund, After 7-1-95	216	\$1,322,806	\$1,431,354	\$1,542,570	\$1,733,579	6.99%	12.38%
Social Security Certified	212	\$1,573,026	\$1,571,539	\$1,577,182	\$1,711,155	2.13%	8.49%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Operational Supplies	611	\$636,162	\$558,015	\$666,720	\$653,766	0.68%	-1.94%
Severance/Early Retirement Pay	213	\$531,212	\$465,617	\$440,852	\$510,840	-0.97%	15.88%
Other Group Insurance Authorized by Statute	224	\$403,862	\$408,165	\$439,924	\$442,295	2.30%	0.54%
Licensed Employees	135	\$352,140	\$338,677	\$344,879	\$389,672	2.56%	12.99%
Stipends	131	\$0	\$3,669	\$328,610	\$336,244	NA	2.32%
Transfer Tuition to Other School Corps Within State	561	\$203,691	\$210,403	\$231,835	\$256,887	5.97%	10.81%
Textbooks	630	\$78,363	\$275,418	\$962,596	\$197,656	26.02%	-79.47%
Social Security Noncertified	211	\$173,874	\$172,627	\$184,718	\$196,758	3.14%	6.52%
Teacher Retirement Fund, Prior to 7-1-95	215	\$264,080	\$229,605	\$199,161	\$196,571	-7.11%	-1.30%
Workers Compensation Insurance	225	\$75,321	\$94,514	\$83,174	\$175,268	23.51%	110.73%
Travel	580	\$214,535	\$109,988	\$110,720	\$144,174	-9.46%	30.22%
Public Employees Retirement Fund	214	\$99,050	\$105,087	\$110,972	\$132,391	7.52%	19.30%
Miscellaneous Objects	876 - 899	\$20,456	\$46,762	\$106,000	\$96,670	47.44%	-8.80%
Other Professional and Technical Services	319	\$21,875	\$35,886	\$69,534	\$95,318	44.48%	37.08%
Nonlicensed Employees	136	\$410	\$27,007	\$76,062	\$71,331	263.19%	-6.22%
Equipment	730	\$99,646	\$110,220	\$102,863	\$57,696	-12.77%	-43.91%
Library Books	640	\$47,910	\$52,035	\$42,244	\$55,921	3.94%	32.38%
Instructional Programs Improvement Services	312	\$102,574	\$71,236	\$31,188	\$33,031	-24.67%	5.91%
Group Life Insurance	221	\$32,099	\$31,545	\$28,605	\$26,626	-4.57%	-6.92%
Rentals	440	\$17,447	\$16,074	\$17,153	\$16,239	-1.78%	-5.33%
Seldom or Non-Recurring Purchases	873	\$5,930	\$5,900	\$10,030	\$10,679	15.84%	6.47%
Connectivity	744	\$7,080	\$7,131	\$10,563	\$10,229	9.64%	-3.16%
Printing and Binding	550	\$0	\$1,063	\$727	\$3,205	NA	340.85%
Construction Services	450	\$0	\$0	\$4,423	\$2,577	NA	-41.74%
Repairs and Maintenance Services	430	\$1,897	\$2,003	\$1,807	\$1,952	0.71%	7.99%
Unemployment Insurance	230	\$0	\$7,289	\$1,802	\$1,714	NA	-4.92%
Content	747	\$0	\$1,893	\$2,553	\$1,461	NA	-42.77%
Other Purchased Services	593	\$0	\$0	\$0	\$1,135	NA	NA
Dues and Fees	810	\$904	\$2,437	\$2,528	\$1,130	5.76%	-55.28%
Terminal Leave	125	\$0	\$0	\$0	\$121	NA	NA
Pre-2008 Object Code - Temporary Salaries	130	\$60,841	\$24,403	\$0	\$0	-100.00%	NA
Equipment Purchase over the LEA's Cap. Threshold	735	\$98,989	\$59,997	\$60,000	\$0	-100.00%	-100.00%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Academic Achievement Total		\$33,013,808	\$33,156,484	\$34,400,340	\$36,456,109	2.51%	5.98%
Overhead and Operational							
Non - Certified Salaries	120	\$5,048,520	\$5,045,500	\$5,102,001	\$5,577,504	2.52%	9.32%
Light and Power - Other Than Heating and Cooling	625	\$1,411,828	\$1,426,305	\$1,445,295	\$1,386,324	-0.45%	-4.08%
Food Purchases	614	\$1,347,356	\$1,304,072	\$1,255,433	\$1,366,640	0.36%	8.86%
Group Health Insurance	222	\$1,050,078	\$1,091,718	\$1,140,397	\$1,219,334	3.81%	6.92%
Repairs and Maintenance Services	430	\$622,970	\$707,533	\$657,540	\$820,659	7.13%	24.81%
Certified Salaries	110	\$791,226	\$834,299	\$806,670	\$704,943	-2.85%	-12.61%
Public Employees Retirement Fund	214	\$578,727	\$603,356	\$652,993	\$691,127	4.54%	5.84%
Operational Supplies	611	\$541,758	\$502,151	\$445,828	\$463,456	-3.83%	3.95%
Vehicles	731	\$717,645	\$117,096	\$677,008	\$415,794	-12.75%	-38.58%
Social Security Noncertified	211	\$385,462	\$383,496	\$397,196	\$408,112	1.44%	2.75%
Insurance	520	\$295,872	\$322,520	\$294,808	\$349,191	4.23%	18.45%
Gasoline and Lubricants	613	\$322,120	\$364,141	\$341,102	\$255,863	-5.59%	-24.99%
Heating and Cooling for Buildings - Gas	622	\$318,506	\$407,281	\$330,034	\$212,264	-9.65%	-35.68%
Rentals	440	\$181,184	\$204,648	\$211,196	\$207,403	3.44%	-1.80%
Water and Sewage	411	\$133,962	\$135,761	\$161,591	\$182,552	8.04%	12.97%
Other Group Insurance Authorized by Statute	224	\$178,508	\$180,520	\$174,127	\$165,696	-1.84%	-4.84%
Other Supplies and Materials	615, 660 - 689	\$146,776	\$159,210	\$141,137	\$143,146	-0.62%	1.42%
Board of Education Services	318	\$67,029	\$104,285	\$109,556	\$141,166	20.47%	28.85%
Workers Compensation Insurance	225	\$51,616	\$64,746	\$56,977	\$120,065	23.50%	110.73%
Severance/Early Retirement Pay	213	\$119,061	\$109,916	\$112,109	\$119,366	0.06%	6.47%
Other Professional and Technical Services	319	\$141,891	\$148,196	\$170,315	\$105,954	-7.04%	-37.79%
Nonlicensed Employees	136	\$0	\$14,541	\$68,299	\$67,297	NA	-1.47%
Teacher Retirement Fund, After 7-1-95	216	\$39,814	\$46,699	\$68,324	\$62,295	11.84%	-8.82%
Removal of Refuse and Garbage	412	\$50,652	\$53,236	\$58,686	\$57,264	3.11%	-2.42%
Travel	580	\$37,627	\$52,137	\$46,926	\$53,608	9.25%	14.24%
Social Security Certified	212	\$46,860	\$53,708	\$58,037	\$51,000	2.14%	-12.12%
Equipment	730	\$75,307	\$48,896	\$142,448	\$38,229	-15.59%	-73.16%
Seldom or Non-Recurring Purchases	873	\$7,061	\$1,517	\$1,920	\$34,639	48.83%	1704.57%
Tires and Repairs	612	\$30,269	\$30,780	\$31,674	\$32,204	1.56%	1.67%
Postage and Postage Machine Rental	532	\$13,320	\$24,089	\$23,154	\$20,071	10.79%	-13.32%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Telephone	531	\$19,773	\$17,926	\$15,739	\$17,458	-3.07%	10.92%
Terminal Leave	125	\$3,302	\$8,690	\$12,350	\$17,237	51.15%	39.57%
Bank Service Charges	871	\$7,847	\$14,007	\$16,713	\$16,428	20.29%	-1.71%
Board Member Compensation	115	\$16,885	\$17,380	\$16,785	\$16,115	-1.16%	-3.99%
Group Life Insurance	221	\$14,110	\$14,327	\$13,558	\$12,162	-3.65%	-10.29%
Advertising	540	\$1,739	\$623	\$5,014	\$10,873	58.12%	116.88%
Library Books	640	\$11,719	\$9,951	\$9,625	\$10,405	-2.93%	8.10%
Professional Development	748	\$6,573	\$16,699	\$9,854	\$6,688	0.44%	-32.13%
Other Purchased Services	593	\$9,672	\$7,152	\$8,110	\$6,350	-9.98%	-21.70%
Staff Services	314	\$2,917	\$3,232	\$2,449	\$5,113	15.06%	108.77%
Teacher Retirement Fund, Prior to 7-1-95	215	\$9,414	\$10,255	\$5,155	\$3,505	-21.88%	-32.00%
Dues and Fees	810	\$17,369	\$15,607	\$18,522	\$3,097	-35.02%	-83.28%
Student Transportation Services	510	\$0	\$0	\$2,056	\$2,429	NA	18.17%
Miscellaneous Objects	876 - 899	\$9,919	\$13,303	\$9,330	\$1,225	-40.71%	-86.87%
Unemployment Insurance	230	\$0	\$1,740	\$576	\$955	NA	65.72%
Periodicals	650	\$5,742	\$9,105	\$5,810	\$689	-41.14%	-88.14%
Printing and Binding	550	\$1,797	\$927	\$1,919	\$646	-22.57%	-66.34%
Other Communication Services	533 - 539	\$2,104	\$4,075	\$6,668	\$159	-47.58%	-97.62%
Pre-2008 Object Code - Temporary Salaries	130	\$39,369	\$24,151	\$0	\$0	-100.00%	NA
Overtime Salaries	140	\$25,608	\$27,042	\$27,420	\$0	-100.00%	-100.00%

Overhead and Operational Total		\$14,958,863	\$14,758,543	\$15,370,430	\$15,604,701	1.06%	1.52%
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Non Operational

Redemption of Principal	831	\$7,080,000	\$9,655,000	\$11,335,000	\$9,220,000	6.83%	-18.66%
Computer Hardware	741	\$952,737	\$1,051,214	\$1,026,048	\$831,598	-3.34%	-18.95%
Non - Certified Salaries	120	\$725,619	\$725,615	\$758,747	\$819,738	3.10%	8.04%
Interest	832	\$1,893,925	\$967,878	\$1,077,548	\$742,739	-20.87%	-31.07%
Content	747	\$291,781	\$571,467	\$399,377	\$623,938	20.93%	56.23%
Repairs and Maintenance Services	430	\$303,986	\$1,171,162	\$547,354	\$578,274	17.44%	5.65%
Improvements Other Than Buildings	715	\$362,175	\$2,782,695	\$2,662,271	\$326,146	-2.59%	-87.75%
Construction Services	450	\$339,528	\$472,601	\$310,242	\$310,610	-2.20%	0.12%
Buildings	720	\$0	\$17,544	\$3,099,101	\$228,146	NA	-92.64%
Equipment	730	\$185,375	\$251,171	\$431,426	\$221,655	4.57%	-48.62%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Connectivity	744	\$105,582	\$174,985	\$163,781	\$139,059	7.13%	-15.09%
Social Security Certified	212	\$30,299	\$30,176	\$32,841	\$35,877	4.31%	9.25%
Teacher Retirement Fund, After 7-1-95	216	\$26,483	\$27,379	\$30,550	\$33,424	5.99%	9.41%
Other Professional and Technical Services	319	\$237,033	\$717,119	\$111,790	\$32,725	-39.04%	-70.73%
Distance Learning Equipment	742	\$42,020	\$23,110	\$24,545	\$29,398	-8.54%	19.77%
Social Security Noncertified	211	\$24,644	\$24,777	\$24,604	\$26,737	2.06%	8.67%
Vehicles	731	\$0	\$0	\$23,800	\$23,000	NA	-3.36%
Food Purchases	614	\$11,819	\$12,845	\$14,499	\$14,210	4.71%	-2.00%
Operational Supplies	611	\$6,386	\$5,906	\$5,769	\$10,818	14.08%	87.50%
Bank Service Charges	871	\$1,060	\$3,710	\$5,677	\$8,803	69.76%	55.07%
Certified Salaries	110	\$0	\$0	\$6,259	\$6,856	NA	9.53%
Seldom or Non-Recurring Purchases	873	\$285,497	\$210,796	\$0	\$4,705	-64.17%	NA
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,364	\$3,975	\$4,055	\$4,359	-0.02%	7.49%
Public Employees Retirement Fund	214	\$2,678	\$2,580	\$2,703	\$2,681	0.03%	-0.83%
Miscellaneous Objects	876 - 899	\$3,467	\$1,818	\$1,898	\$2,217	-10.57%	16.82%
Advertising	540	\$4,224	\$6,090	\$7,399	\$1,710	-20.24%	-76.89%
Group Health Insurance	222	\$0	\$0	\$1,539	\$1,206	NA	-21.59%
Travel	580	\$1,085	\$1,045	\$1,017	\$866	-5.46%	-14.82%
Severance/Early Retirement Pay	213	\$700	\$657	\$664	\$690	-0.37%	3.80%
Other Purchased Services	593	\$1,093	\$409	\$1,127	\$605	-13.76%	-46.32%
Other Group Insurance Authorized by Statute	224	\$0	\$0	\$203	\$164	NA	-19.18%
Group Life Insurance	221	\$0	\$0	\$8	\$7	NA	-18.75%
Insurance	520	\$2,000	\$24,397	\$13,097	\$0	-100.00%	-100.00%
Equipment Purchase over the LEA's Cap. Threshold	735	\$34,564	\$0	\$0	\$0	-100.00%	NA
Unemployment Insurance	230	\$0	(\$59)	(\$45)	\$0	NA	100.00%
Non Operational Total		\$12,960,124	\$18,938,063	\$22,124,896	\$14,282,962	2.46%	-35.44%
Grand Total		\$67,909,185	\$73,892,706	\$78,620,973	\$73,496,129	2.00%	-6.52%